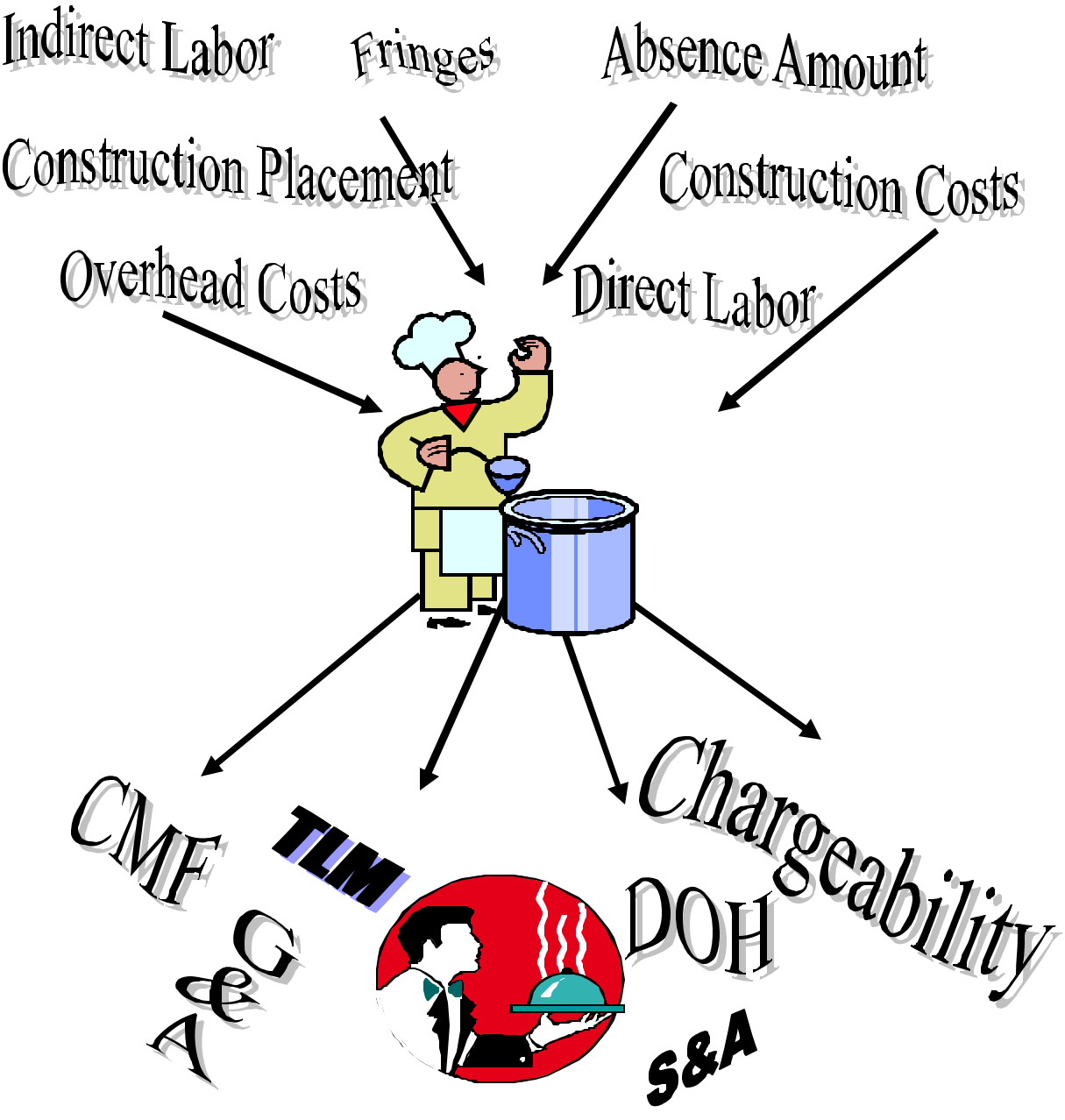
The Cost of Doing Business Cookbook



Foreword

The Cost of Doing Business (CODB) performance measurement indicators are built on concepts, criteria and formulas which are routinely used in private and public sector engineering and construction firms to evaluate efficiency and competitiveness. The USACE CODB statistics are used as an analytical tool for diagnosis of problem areas and initiation of corrective action.

In this cookbook we have provided descriptions of the current CODB performance indicators and illustrations and examples of the formulas. We have also attempted to identify causes of typical problems and suggest remedial action. The cookbook must be used in conjunction with other published CODB guidance in order to achieve results. Those resources are:

(1) ER 37-345-10 (military) and ER 37-2-10 (civil) - contain guidance for reporting costs in the accounting databases.

(2) The Cost of Doing Business Matrix - a report in which costs are grouped for each district by type of expense and category of work. Programs run against District level accounting records extract costs, move them into the matrix and generate statistics.

(3) The Cost of Doing Business Documentation – contains a detailed explanation of the rows and columns of the matrix – also describes the formulas.

(4) The Cost of Doing Business Summary Report - a narrative and graphical analysis of USACE performance in cost management areas. It was last published in 1995.

(5) The Consolidated Command Guidance (CCG) - yearly guidance that lists and briefly describes the cost performance indicators to be monitored by the Command during the current fiscal year.

(6) The Command Management Review (CMR) - quarterly USACE review and analysis of Command performance indicators published in the CCG.

The usefulness of this cookbook as an analytical tool depends on the analyst's understanding of the concepts and processes involved, and ability to identify problem areas, isolate the causes of the problems and initiate action to correct them. It is important that the analyst adopt an integrated approach, evaluating all relevant measurements for a given service or type of work, since poor performance in a single indicator might be due to an anomaly or unique aspect of a particular program, rather than to an inefficient business practice. It is also important to insure the accuracy of the reporting and accounting records to insure that the measurements are valid.

The Cost of Doing Business (CODB) Matrix

In the matrix costs are displayed in a spreadsheet format by type of expense (rows) and category of work (columns). There are separate matrices for military and civil. An extract of each is attached at enclosure #1. A complete military matrix contains 23 columns (21 categories of work). A complete civil matrix contains 27 columns (25 categories of work).

FOAs run the matrix quarterly for CMR reporting, and can run monthly to analyze data. Once each year USACE consolidates all FOA matrices for a corporate look at Corps performance.

Performance Measures

In order to evaluate efficiency, costs are categorized and used to calculate rates and ratios that are then compared to industry or USACE historical standards or averages. These rates and ratios are referred to as performance measures. The USACE performance indicators currently documented in the CCG are listed below. They are described and illustrated in the following pages.

(1) Total Labor Multiplier (TLM)
(2) Departmental Overhead Rate (TLM Component Only)
(3) Chargeability Rate
(4) General and Administrative (G&A) Overhead Rate
(5) Supervision and Administration (S&A) Rate
(6) Cost Management Factor (CMF)

Definition of Terms

It is important that the analyst be familiar with the following terms in order to understand and apply the CODB formulas:

Absence Factor: A percentage applied to unburdened labor to recoup salary earned while employees are in leave status.

Burdened Labor: Base salary plus government contributions plus leave.

Construction Management Costs: Direct and indirect costs charged to a construction project.

Construction Placement: The amount of contractor earnings during the period.

Direct Charging Rule: Rule stated in ER-37-2-10 which directs that hours should be charged to the project with cumulative time spent on each related activity calculated as accurately as possible to the nearest 15 minute interval. Increments of time do not have to be consecutive to be charged to a single activity.

Direct Costs: Those costs which are directly related to the accomplishment of a project, and as a result, are charged directly to the project. Direct costs include but are not limited to contracts, facility charges, travel, training, awards and in-house labor recorded in accordance with the direct charging rule.

Direct Labor: Burdened labor charged directly to projects or programs.

Effective Rate: The rate required to recoup government contributions plus leave, expressed as a decimal.

Flat Rate: The rate used Corps-wide to recoup military construction management costs. USACE military customers are charged the same rate for the same type of work.

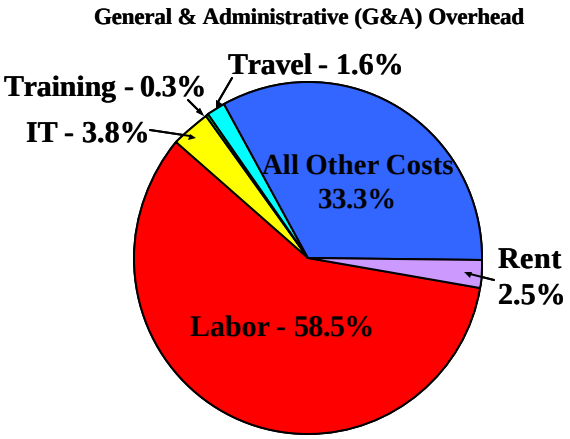
Fringe rate: The rate required to recoup government contributions plus leave, also referred to as the effective rate.

Indirect Costs: Those costs which are not directly related to the accomplishment of a project, and as a result are charged indirectly by applying a rate to the in-house labor costs that are directly charged to the project. Indirect costs include but are not limited to technical staff in-house costs which do not meet the direct charging rule, support staff costs for labor, travel, training, awards, rent information technology, etc.

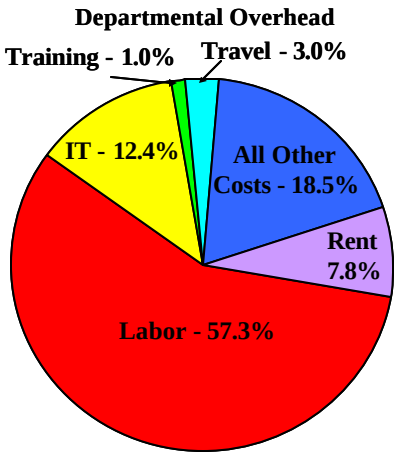
Indirect Labor: Burdened labor not charged directly to a project (i.e., G&A labor, DOH labor).

Overhead Costs: There are three components of overhead costs: General and Administrative Overhead, Departmental Overhead, and Area Office Overhead. Each component is described and illustrated in the following pages.

General and Administrative (G&A) Overhead – Administrative and support costs incurred in the day-to-day operations of a district, lab, or center. This includes the labor of the support staff (Executive Office, Resource Management, Counsel, Information Management, etc.) and various other administrative and support costs (contracts, supplies, awards, travel, training, etc.) **The G&A rate** is the overhead rate charged against a direct labor hour to recoup G&A costs.

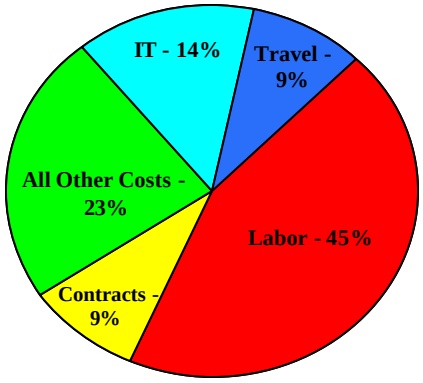


Departmental Overhead (DOH): Costs incurred within technical divisions at the district headquarters (Construction, Engineering, Operations, etc.) which are not attributable to a specific project. Includes the labor of section, branch and division chiefs and their administrative staffs, and various other administrative and support costs (contracts, supplies, awards, travel, training, etc.) **The DOH rate** is the overhead rate charged against a direct labor hour to recoup DOH costs.



Area Office Overhead: Costs incurred within an area/resident office which are not attributable to a specific project (i.e., training, awards). Includes the labor of the supervisory staff and their administrative staffs along with the labor of non-supervisory area office staff while on training. Also includes costs for supplies and materials, awards, etc. The Area Office Overhead rate is applied to every direct labor dollar of the area office overhead staff to recoup area office overhead costs.

Area Office Overhead



Total Labor Multiplier (TLM)

Military/Civil

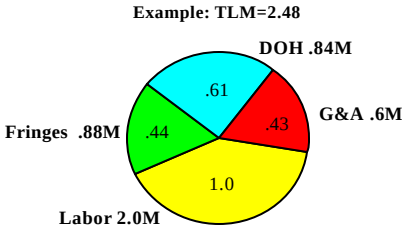
The ratio for each direct labor hour required to recoup the labor costs, fringes and overheads. The TLM is a multiple of the base pay rate of an individual working on a project. It is meant to capture the costs of salary plus fringes on that salary, Departmental Overhead associated with the labor, and General and Administrative charges distributed to the project in correlation with the labor. It is a measure of our labor billing rates to customers, and thus measures cost efficiency. The TLM is calculated separately for various types of work (Military Design Except HTRW, Military Design HTRW, Military Construction, Military Real Estate, Civil Design, Civil Direct Construction Except HTRW, Civil Planning, Civil O&M).

Effective rate = **a**

DOH rate X **a** = **b**

G&A rate X **a** = **c**

a + **b** + **c** = TLM



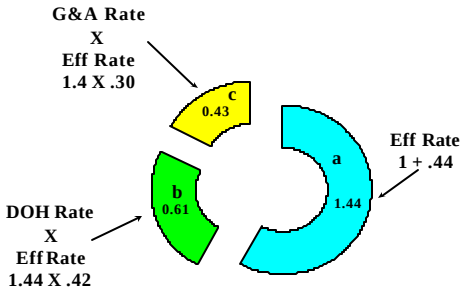
Example:

Base(1) + 44% = 1.44

1.44 X DOH rate (42%) = .61

1.44 X G&A rate (30%) = .43

1.44 + .61 + .43 = 2.48



A high TLM, when compared to other districts, the USACE median, industry, or the previous year, indicates excessive or non-competitive costs.

Rx To reduce a high TLM, explore methods of lowering G&A and/or DOH costs, or increasing direct labor charges, if appropriate.

- Revalidate staffing against current workload.
  - ➢ Analyze the administrative and support staff ratio to direct mission staff.

- Seek temporary reassignment during slow periods to areas experiencing heavy or peak workloads to reduce G&A and/or Departmental overheads.

- Examine charging practices.

  - Analyze labor for excessive indirect charges. Labor, even for administrative personnel and supervisors belonging to a technical division, should be charged as direct in fifteen minute increments when working on projects. Additionally, direct charging is authorized for support staff assigned to the Office of Counsel, Contracting Division, Equal Opportunity and Safety Offices (see ER-37-2-10, Chapter 24 for detailed guidance). It should be noted that increasing direct labor charges to reduce G&A or DOH rates could create an unwanted increase in chargeability.

  - Check direct labor to see that the correct work category code is being used for the type of work performed. For example, Civil design work should be charged to work category codes having the characters 30 in the first two positions.

- Check accounting records and reports for accuracy.

  - Analyze the burden rate for accuracy. If the leave account exceeds the leave liability by more than fifteen percent, the burden rate could be too high.

  - Analyze ending balances in DOH and G&A accounts. Excessive profits could indicate more direct labor than was estimated, or a possible reduction in budgeted indirect expenses. Losses would indicate less direct labor than estimated or an escalation of indirect expenses. If direct labor is overestimated, indirect costs must be reduced to maintain the TLM established by the operating budget.

Example: During the Operating Budget formulation process, the District's operating budget is approved to achieve a Military Design TLM of 2.48. The TLM component rates are: Effective rate: 1.44, G&A Overhead rate: 30%, and the weighted average DOH rate: 42%.

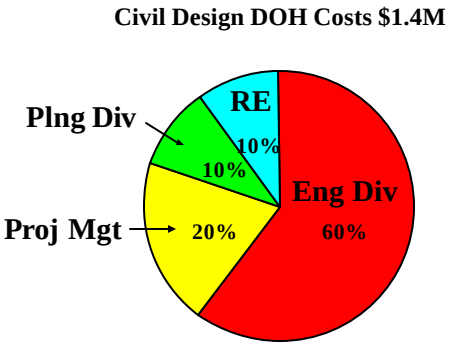
Early in the year, it is determined that direct labor has been over estimated by $200k. The loss of direct labor will mean a loss in G&A income of $60k and DOH of $84k. To compensate for the lost income and maintain the approved G&A rates, DOH rates, and the TLM, the PBAC trimmed back the G&A budget by $60k, and the Departmental Overhead budget by $84k.

To estimate a TLM for budgeting purposes, it is important to note that when calculating a TLM for a category of work, such as military or civil design, that one must not apply only one specific technical division's departmental overhead rate directly to the TLM calculation. Rather, the DOH rate used is a weighted average rate that is determined on the basis of the organizations working on the design project.

Example: DOH expenses associated with completing the civil design projects in District A are estimated to be $1.4M. Analysis of prior year activity shows that Engineering Division performs 60% of the design work, Project Management 20%, and Planning and Real Estate perform 10% each. The weighted average DOH rate is calculated as follows:

Engineering Div DOH Rate .42
Project Management DOH Rate .56
Planning Division DOH Rate .59
Real Estate Division DOH Rate .32

Multiply ENG DIV DOH .42X6=2.52
Multiply PM DIV DOH .56X2=1.12
Multiply PL DIV DOH .59X1=0.59
Multiply RE DIV DOH .32X1=0.32



Total: 4.55/10=46% Weighted Average

Construction and O&M TLMs include area office overhead as a component of DOH costs for organizations which have area/resident offices.

Departmental Overhead (DOH) Rate

Military/Civil

Measures the efficiency of indirect costs of a technical division.

DOH Rate = a technical organization's departmental overhead cost/(that technical division's direct labor)

Example:

Departmental overhead costs = $5.0m
Direct labor = $12.0m

DOH Rate = $5.0m/(($12.0m)=41.67%

The DOH rate is a key component of the TLM calculation. A high DOH rate produces a high TLM and may indicate that indirect costs exceed the amount required to perform the mission, nominal balances are inadequate, charging practices are improper, or that there is insufficient workload to support staffing.

Rx To reduce DOH, examine costs and charging practices to determine whether costs can be reduced or charging practices modified. If they cannot, consider reducing administrative and support staff.

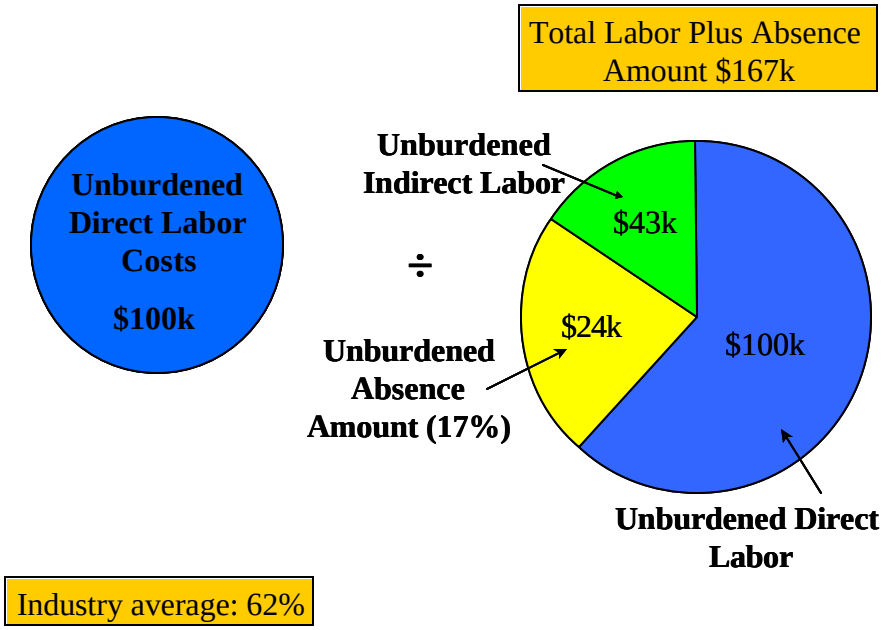
- Analyze labor charging practices. Labor, even for supervisors and administrative personnel, should be charged as direct in fifteen minute increments when working on projects.
- Revalidate staffing against current workload. Analyze the administrative and support staff ratio to direct mission staff.
- Analyze accounting records for erroneous costs or excessive distribution of facility costs.

Chargeability
Military/Civil

The percentage of total labor charged directly to projects. Chargeability is calculated separately for O&M, Planning (Civil), Real Estate (Military), Design and Construction (Military and Civil) and Military At Cost Construction.

Chargeability = unburdened direct labor/ (unburdened direct labor + unburdened indirect labor + unburdened absence amount).

Example:
Unburdened direct labor = $100k
Unburdened indirect labor (DOH Labor = $26k; G&A Labor = $17k) = $43k
Unburdened absence amount (absence factor * total unburdened labor (.17*$143k)) =$24k
Chargeability = .60



A rate above the target may indicate there is insufficient administrative staff to perform the mission or the customer is being overcharged for administrative tasks. A rate below the target may indicate that too much labor is being indirectly charged, or the workload is probably not sufficient to support current staffing.

Rx To raise the chargeability rate:

- Reduce DOH and/or G&A labor through temporary reassignment of administrative personnel during slow periods to mission areas experiencing heavy workloads.

- Analyze the burden rate for accuracy. A high rate for Annual Leave and Other Leave reduces the chargeability rate.

- Analyze labor for excessive indirect charges. Labor should be charged directly to projects or programs when worked in fifteen minute increments.

- Increasing direct labor charges and reducing DOH labor will increase the chargeability rate and reduce the TLM.

Rx To lower the chargeability rate:

- Analyze labor charging practices in the G&A offices. Direct labor charging is only authorized in certain instances by regulation.

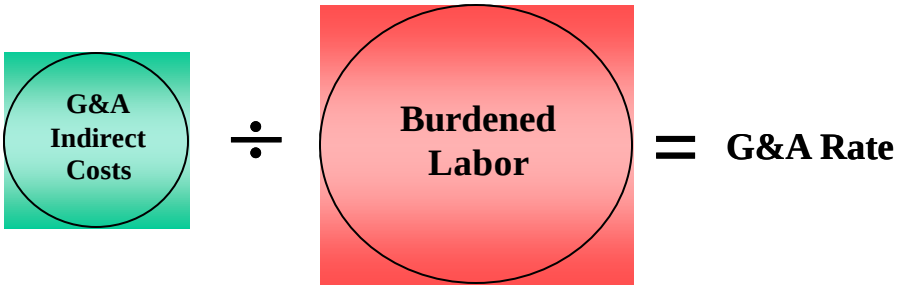
- Analyze DOH labor charging practices. Tasks not specifically identified to a project or program should be charged to DOH. Labor while attending training should be charged to DOH.

General and Administrative (G&A) Overhead Rate

Military/Civil

Measures the efficiency of indirect costs for general and administrative activities.

G&A Overhead Rate = G&A costs/(direct labor)



Example:
G&A indirect costs = $5.0m
direct labor = $18.0m

G&A Overhead Rate =$5.0m/($18.0m) = 27.8%

A high G&A rate might indicate that indirect costs exceed the amount needed to perform the mission, nominal balances are inadequate, charging practices are improper, or that there is insufficient workload to support staffing.

℞ To reduce G&A, examine costs and charging practices to determine whether costs can be reduced or charging practices modified. If they cannot, consider reducing administrative and support staff.

- Analyze labor charging practices for Contracting, EEO, Safety, and Counsel. Direct charging, when appropriate, is permitted.

- Analyze accounting records. Look for costs erroneously charged to G&A:

  - Civil GSA rent not correctly distributed
  - IM costs erroneously charged to RF6010
  - Reduce or defer discretionary G&A costs

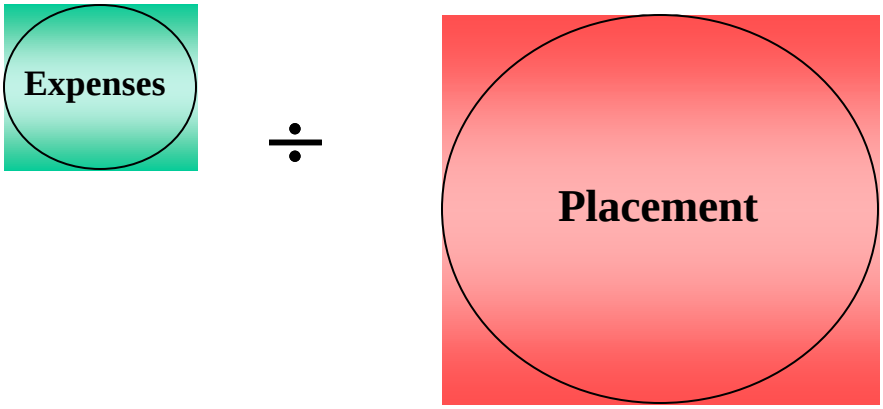
Supervision and Administration (S&A) Rate

Military/Civil

Supervision and Administration (S&A) expense includes all direct and indirect costs associated with performance of the construction management of a project. Typical costs include: labor, fringe benefits, travel, equipment, transportation, rent, supplies and materials. S&A finances district construction management personnel costs and a portion of the district overhead. Military S&A costs are recouped, in most cases, by charging the customer a flat rate percentage of construction placement. In certain cases, mainly overseas and civil works construction, customers are charged actual costs (At Cost S&A).

The S&A rate is the ratio of S&A expenses to construction placement, expressed as a percentage. It can be computed for different types and categories of work (i.e., MILCON, DERP, O&M).

S&A Rate



To calculate the S&A rate:

a. Total expenses for the fiscal year
b. Total placement for the fiscal year
c. Divide *a* by *b*. Express as a percentage.

Example:
Expenses = $8.5M
Placement = $138M
S&A Rate = 8.5/138 = 6.2%

S&A performance is evaluated by comparing actual S&A rates with scheduled S&A rates (which compare forecasted project expenses to forecasted project placement).
Three anomalies must be considered when evaluating S&A rates:

(1) Projects spread over more than one fiscal year may result in unusually high S&A expenses over a given period, especially during startup and close-out, when S&A costs are abnormally high and placement is generally low. Additionally, placement is cyclical with greater amounts of placement incurred in the warmer months. For these reasons S&A costs should be tracked for the life of a project to make a valid determination as to the appropriateness of the S&A costs.

(2) Districts with lower placement will tend to have higher S&A rates. This is because certain overhead costs are fixed and don't fluctuate with the size of the project(s) and districts have a tendency to maintain current staffing levels hoping that workload will increase in the future rather than ramping down to workload.

(3) Some types of work, by their nature, require minimal supervision and administration.

A high S&A rate might be caused by inappropriate labor and other charges. Charges to the wrong S&A account, i.e., O&M (RF66) related expenses charged to MILCON (RF65), can distort both S&A rates.

 To reduce the S&A rate:

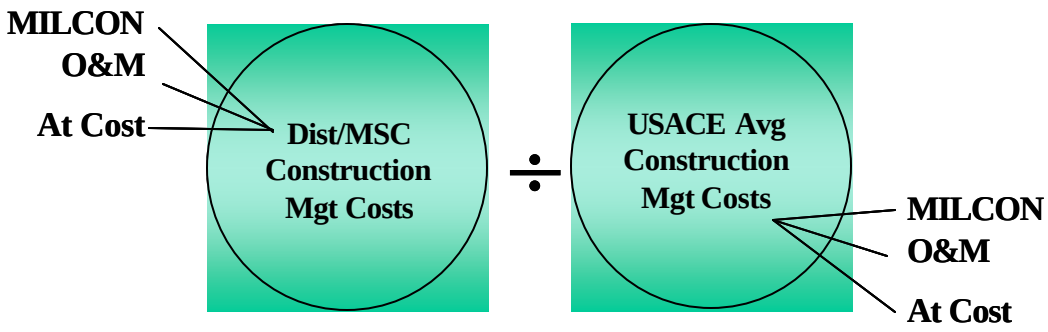
- Analyze costs, particularly labor, to see if appropriately charged.
- Defer discretionary costs to a year when placement will be higher, if possible.
- Charge indirect labor and other indirect costs to Area Office Overhead or DOH.

The Cost Management Factor (CMF)

Military/Civil

Cost Management Factors are designed to relate the costs of providing design and construction management services to the total design and construction costs of projects. CMFs are calculated for military and civil construction and for military design activities. The construction CMF compares construction management S&A rates (referred to as the actual CMF) to the USACE average rate for the same mix of work (referred to as the standard CMF). The USACE average for Military Construction is calculated for each type of work (MILCON, O&M, At Cost). The USACE average for Civil Construction is calculated by category of work (floods, lock and dam, etc). The Military Design CMF is based on a comparison of design costs to the programmed amount for design projects.

Construction CMF = District Construction Mgt S&A/USACE Avg Construction Mgt S&A



Example:
District X Actual Const Mgt Rate = 5.7%
USACE Average Const Mgt Rate = 5.8%

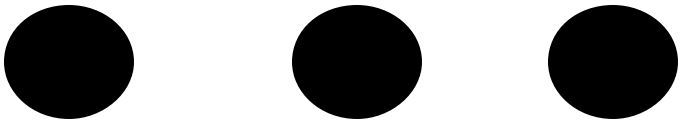
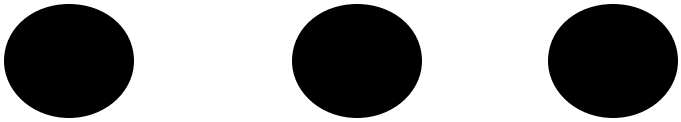
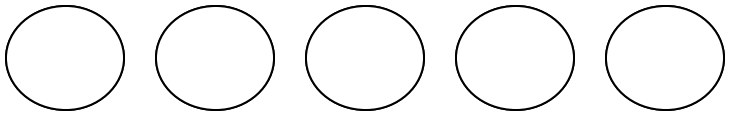
District X CMF = 5.7/5.8 = 0.98

A high CMF might indicate improper charging of direct and indirect costs. Excessive direct labor charges increases the CMF.

℞ To reduce the CMF:

- Explore ways to reduce G&A overhead costs (see General and Administrative (G&A) Overhead Rate).
- Analyze labor charging practices. Labor not related directly to the project should be charged to Area Office Overhead or DOH.
- Analyze staffing levels. Explore hiring temporaries that can be released when workload declines. Staffing levels that exceed workload cause a high CMF.

Performance Indicator Ratings Cause and Effect

Cause	Effect
Improper direct charging. Too much labor is being charged directly to projects. Insufficient indirect labor is charged to G&A, DOH, and/or Area Office Overhead. Indirect labor and other indirect costs are charged to the S&A accounts (RF65 and RF66). **Caution:** Analyze effect on DOH rates when increasing DOH labor. Increasing indirect labor could increase both DOH and G&A rates, and increase the TLM.	 High Chargeability; High S&A; High CMF
Too much labor is being charged indirectly. A small direct labor base and large G&A expenses may indicate overstaffing or an insufficient workload.	 High G&A; High TLM; Low Chargeability
Proper direct and indirect charging practices. Mission and support staff are properly balanced and staff is adequate for the current workload.	 G&A; TLM; Chargeability; S&A; CMF

Military CODB Data

	PED Related to Construction (1)	PED Not Relatd to Construction (2)	Flat Rate Construction (3)	Actual Flat Rate S&A (4)	Real Estate Activities (5)
Cost/Opers R&D Contracts	548,967	0	66,485,718	2,600	0
S&A on Const Placement (memo)	0	0	4,041,664	0	0
A/E Contract	6,702,661	1,533,481	0	64,188	0
E&D During Construction	523,054	0	0	0	0
Other Private Sector Contract Costs	1,339,419	1,331,708	3,836,519	28,693	2,020,520
Hired Labor Regular	3,313,700	250,704	0	1,659,114	252,056
Hired Labor Regular Hours (memo)	121,568	8,960	0	64,148	9,556
Hired Labor Overtime	97,477	7,057	0	6,168	1,666
Hired Labor Overtime Hours (memo)	3,630	264	0	237	61
Travel	62,953	7,627	0	67,166	12,492
Training	845	0	0	0	0
Information Technology	10,945	12,600	0	0	807
Equipment	0	0	0	0	0
Supplies and Materials	0	0	0	0	129
Other Direct Charges	14,604	6	0	1	17,261,545
Plant Rental	0	0	0	0	0
Hired Labor Costs	0	0	0	0	0
Hired Labor Hours Regular (memo)	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0
General and Administrative	0	0	0	0	0
Other Plant Rental	0	0	0	0	0
Facilities	397,057	29	0	0	0
Hired Labor Costs	122,294	9	0	0	0
Hired Labor Hours Regular (memo)	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0
General and Administrative	31,765	2	0	0	0
Other Facilities	242,602	18	0	0	0
TOTAL DIRECT	13,011,682	3,143,212	70,322,237	1,827,930	19,549,215
FRINGES	1,632,356	124,633	0	820,369	125,467
Departmental Overhead	1,272,933	110,014	0	877,468	98,821
Labor	735,755	63,588	0	507,177	57,119
Labor Hours Regular (memo)	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0
Standard Level Users Charges	0	0	0	0	0
Other Rent	5,092	440	0	3,510	395
IT	142,568	12,322	0	98,276	11,068
Travel	45,826	3,961	0	31,589	3,558
Training	21,640	1,870	0	14,917	1,680
All Other DOH	322,052	27,834	0	221,999	25,002
General and Administrative	1,260,758	95,634	0	621,973	94,802
Labor	776,627	58,911	0	383,135	58,398
Labor Hours Regular (memo)	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0
Standard Level Users Charges	0	0	0	0	0
Other Rent	2,522	191	0	1,244	190
IT	46,648	3,538	0	23,013	3,508
Travel	20,172	1,530	0	9,952	1,517
Training	6,304	478	0	3,110	474
All Other G&A	440,005	33,376	0	217,069	33,086
TOTAL OVERHEAD	4,166,047	330,281	0	2,319,810	319,090
TOTAL FOA COSTS	17,177,729	3,473,493	70,322,237	4,147,740	19,868,305
Work Done by Other Corps of Engineers	13,948	0	0	957	479,946
Work Done by Other Federal Agencies	6,544	0	0	0	0
DFC Contract (Contract-Only) Work Awarded	0	0	0	0	0
Absence Amount	737,964	57,042	0	372,904	57,411
Chargeability	0.63	0.62	0.00	0.60	0.62
Overhead	1.21	1.28	0.00	1.39	1.26
Burden Rate	1.49	1.50	0.00	1.49	1.50
Dept Overhead Rate	0.25	0.29	0.00	0.35	0.26
Gen & Admin Rate	0.25	0.25	0.00	0.25	0.25
Total Lab Mult (TLM)	2.24	2.30	0.00	2.40	2.26
Absence Factor	0.22	0.23	0.23	0.22	0.23

Civil CODB Data

	Recon (1)	Feasibility (2)	Ped Except HTRW (3)	Ped HTRW (4)	Research and Development (5)	Lands and Damages (6)
Cost/Opers R&D Contracts	0	28,225	0	516,279	0	0
S&A on Const Placement (memo)	0	0	0	0	0	0
A/E Contract	0	798,462	2,321,124	10,438,441	0	513,892
E&D During Construction	0	0	66,455	0	0	0
Other Private Sector Contract Costs	(8,185)	1,757,646	737,590	705,192	0	735,704
Hired Labor Regular	222,594	1,335,186	1,821,365	285,136	0	431,730
Hired Labor Regular Hours (memo)	9,301	51,755	67,942	10,506	0	17,200
Hired Labor Overtime	4,322	19,408	29,799	10,774	0	6,460
Hired Labor Overtime Hours (memo)	153	733	1,140	387	0	230
Travel	11,201	22,362	45,411	16,261	0	51,240
Training	0	0	0	0	0	0
Information Technology	45	9,947	27,429	0	0	(61)
Equipment	2,695	0	0	0	0	0
Supplies and Materials	0	0	0	0	0	0
Other Direct Charges	0	292	467	1,616	0	742,504
Plant Rental	0	0	1,770	0	0	0
Hired Labor Costs	0	0	391	0	0	0
Hired Labor Hours Regular (memo)	0	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0	0
General and Administrative	0	0	106	0	0	0
Other Plant Rental	0	0	1,273	0	0	0
Facilities	2,711	46,715	361,852	5,850	0	9,000
Hired Labor Costs	835	14,388	111,450	1,802	0	2,772
Hired Labor Hours Regular (memo)	0	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0	0
General and Administrative	217	3,737	28,948	468	0	720
Other Facilities	1,659	28,590	221,453	3,580	0	5,508
TOTAL DIRECT	235,383	4,018,243	5,413,262	11,979,549	0	2,490,469
FRINGES	111,357	663,853	909,979	146,105	0	215,079
Departmental Overhead	164,743	983,920	1,256,568	185,764	0	202,739
Labor	86,655	517,542	660,955	97,712	0	106,641
Labor Hours Regular (memo)	0	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0	0
Standard Level Users Charges	14,662	87,569	111,835	16,533	0	18,044
Other Rent	659	3,936	5,026	743	0	811
IT	16,804	100,360	128,170	18,948	0	20,679
Travel	5,272	31,485	40,210	5,944	0	6,488
Training	2,471	14,759	18,849	2,786	0	3,041
All Other DOH	38,056	227,286	290,267	42,911	0	46,833
General and Administrative	91,289	548,782	751,282	119,396	0	177,056
Labor	53,130	319,391	437,246	69,488	0	103,047
Labor Hours Regular (memo)	0	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0	0
Standard Level Users Charges	2,830	17,012	23,290	3,701	0	5,489
Other Rent	183	1,098	1,503	239	0	354
IT	3,195	19,207	26,295	4,179	0	6,197
Travel	1,369	8,232	11,269	1,791	0	2,656
Training	456	2,744	3,756	597	0	885
All Other G&A	30,125	181,098	247,923	39,401	0	58,428
TOTAL OVERHEAD	367,389	2,196,555	2,917,829	451,265	0	594,874
TOTAL FOA COSTS	602,772	6,214,798	8,331,091	12,430,814	0	3,085,343
Work Done by Other Corps of Engineers	0	38,166	954,932	5,721	0	0
Work Done by Other Federal Agencies	0	72,541	1,680,488	0	0	0
DFC Contract (Contract-Only) Work Awarde	0	0	0	0	0	0
Absence Amount	51,268	303,357	418,503	67,315	0	98,641
AE Numerator	(6,526)	2,612,923	3,347,895	11,663,492	0	0
AE Demoninator	602,772	6,214,798	8,331,091	12,430,814	0	0
Chargeability	0.58	0.58	0.59	0.59	0.00	0.62
Overhead	1.62	1.62	1.55	1.52	0.00	1.36
Burden Rate	1.50	1.50	1.50	1.51	0.00	1.50
Absence Rate	0.23	0.23	0.23	0.24	0.24	0.23
Dept Overhead Rate	0.49	0.49	0.46	0.42	0.00	0.31
Gen & Admin Rate	0.27	0.27	0.27	0.27	0.00	0.27